(2) The Financial Assistant should be directly subordinate to the Comptroller and should work under his instructions and general control and guidance.

(3) All objections taken by the Financial Assistant in the dischage of his audit functions will be final. In cases where the Chief Electrical Engineer is not satisfied with the decision of the Financial Assistant, he may make a reference to the Comptroller as the final authority in respect of audit and accounts matters.

(4) The Financial Assistant will also, as hitherto, act as Financial Adviser to the Chief Electrical Engineer in respect of proposals for expenditure before sanction and other matters, and his advice will be freely availed of by the Chief Electrical Engineer. The Financial Assistant will continue to work in close collaboration with the Chief Electrical Engineer and bring all account and audit irregularities to the notice of the Chief Electrical Engineer with as little delay as possible.

(5) In other matters, the existing procedure will continue for the present.

5. The Chief Electrical Engineer, however, is of the opinion that it would be a great help to him, in avoiding irregularities, etc., if the audit is not entirely separated from him, and he would prefer the continuance of the present system with slight modifications and that in case it is finally decided that the audit cadre should be separated, he may be given a separate Accounts Assistant to help him in the internal accounts work of the department.

6. On a careful consideration of all aspects of the question, Government have come to the conclusion that the interests of safeguarding the revenue and securing a proper control of expenditure of this department could, under present conditions, be best served by adopting the modifications suggested by the Comptroller, as briefly indicated in para 4 above, as these proposals are calculated to serve the objective of an independent examination by Audit of all the financial transactions of the department, while giving the Audit, at the same time, an opportunity to work in collaboration with the internal organisation of the department.

7. The Comptroller is requested to take necessary further action and to submit detailed proposals in regard to the personnel, the pay and prospects of the staff to be employed in the Audit and Accounts work and other matters to Government, at a very early date.

8. The request of the Chief Electrical Engineer for a separate Accounts Assistant, after the revised scheme is brought into effect, will be considered by Government later, along with the proposals regarding staff, etc., called for from the Comptroller.

A. N. RAGHAVACHAR,
Secretary to Government,
Financial Department.

PUBLIC WORKS SECRETARIAT

(KRISHNARAJ SAGAR WORKS).

Passing orders in the matter of making the Krishnaraj Sagar Division permanent

READ--

Government Order No. 1161-3—K. S. S. 3916-18, dated the 20th January 1932, sanctioning the establishment required for the Dam Construction and No. I Irwin Canal Division, on a temporary basis.

2. Letter No. 5635, dated the 18th February 1938, from the Superintending Engineer, Irrigation Circle, Krishnaraj Sagar Works, submitting proposals for making the Krishnaraj Sagar Division, permanent.

ORDER No. 518-24—K. S. S. 1202-8, DATED BANGALORE, THE 5TH SEPTEMBER 1939.

The Krishnaraj Sagar Division which was first constituted in the year 1911, is still being continued on a temporary basis. On the abolition of the Upper Channels Division and the Gauging and Regulation Division as a measure of retrenchment, some of the Sub-Divisions, *viz.*, (1) Gauging Sub-Division, (2) Regulation Sub-Division, and (3) Upper Channels Sub-Division, were added on to the Krishnaraj

Sagar Division. When the construction of the Irwin Canal was taken up, one more Sub-Division, *viz.*, Irwin Canal Sub-Division was also attached to this Division for the execution of capital works in the First Section of the Irwin Canal, and for looking after the maintenance work is the First and Second Sections of the Irwin Canal. Of the above establishment, the Executive Engineer's post is included in the permanent cadre of the Engineers' establishment and the establishment of the Upper Channels Sub-Division with headquarters at Krishnaraj Nagar is also permanent. The rest of the establishment is continued as temporary. Proposals are now received to treat the Krishnaraj Sagar Division as a permanent maintenance Division.

2. On a careful consideration of the proposals received, Government are pleased to sanction the following:—

(*i*) To treat the Krishnaraj Sagar Division as a permanent maintenance Division with the existing staff, three-fourths of the cost being debited to "XXV. Krishnaraj Sagar, Hydro-Electric and Irrigation Works—2. Irrigation Works—Net Receipts, Working Expenses", and the remaining one-fourth to "23. Irrigation Works charged to Revenue."

(*ii*) To treat the present Gauging and Regulation Sub-Divisions as permanent Gauging Sub-Division and maintenance Sub-Divisions.

(*iii*) To continue the Upper Channels Sub-Division on a permanent basis, as hitherto.

The Irwin Canal Sub-Division with its establishment will, however, continue on a temporary basis for a period of two years or till the execution of the capital works is completed.

3. A statement showing the permanent and temporary establishment attached to the Division is enclosed.

N. SARABHOJA,
Secretary to Government,
Public Works Department,
Krishnaraj Sagar Works.

ANNEXURE.

Statement showing the permanent and temporary establishment sanctioned for the Krishnaraj Sagar Division.

PERMANENT.

		Rs.	
Division.—			
Executive Engineer	1	450—50/2—750	
Office Establishment.—			Chargeable to "XXV Krishnaraj Sagar—Revenue Accounts," one-fourth being transferred to "23. Irrigation Works charged to Revenue."
Head Clerk ...	1	50—4—70	
Clerks ...	7	30—3—45	
Conveyance allowance to Store-keeper	1	5	
Draftsman ...	1	55—5—80	
Draftsmen ...	2	35—3—50	
Peons ...	5	63 (Lumpsum)	
Accounts Superintendent ...	1	118—6—160	
Accounts Clerks ...	4	35—5/2—60	
Maintenance Sub-Division.—(Chargeable to "XXV. Krishnaraj Sagar—Revenue Accounts").			
Assistant Engineer ...	1	200—40/2—400 plus C. A. 40 (minus 20 % cut)	
Sub-Engineer ...	1	125—10—175 plus C A. 35 (minus 20 % cut)	
Superintendent of Workshop	1	200—10—250 plus C. A. 30	
Overseer ...	1	80—5—125 plus C. A. 30 (minus 20% cut)	
Surveyors and Sub-Overseers	9	35—5/2—80 plus C. A. 15	
Operator ...	1	50—10—100 plus H. A. 20	
Operator ...	1	50—10—100 plus cycle allowance 5	
Clerk ...	1	30—3—45	
Clerk ...	1	30	
Peons ...	2	11	